

State of Alaska
Department of Revenue
Tax Division
550 W 7th Ave Ste 500
Anchorage AK 99501-3566
Phone 907.269.6620
Fax 907.269.6644

Instructions for Form 0405-331
Application For Transfer of
Alaska Oil and Gas Production Tax Credit Certificate
AS 43.55.023

This form is available online at www.tax.alaska.gov/forms.asp

1. To apply for a Transferable Tax Credit Certificate under AS 43.55.023(a) and/or AS 43.55.023(b), a seller or transferor shall complete and file with the Department of Revenue, Tax Division, page 1 of this form 0405-331.1, Application for a Transferable Tax Credit Certificate. The division will notify the applicant by letter of the issuance of a tax credit certificate in the division's electronic database, including the certificate number, type of certificate, amount and date of issuance.
2. To report a sale or transfer of an Alaska Oil and Gas Production Tax Credit Certificate, a seller or transferor shall file with the Department of Revenue, Tax Division, form 0405-331.2, Application for Transfer of Alaska Oil and Gas Production Tax Credit under AS 43.55.023 Transfer for tax credit certification is effective on the date the department sends notice to the transfer that the certificate has been transferred (15 AAC 55.3 65(D)) Use additional copies of form 0405-331.2 if more than one transferee. If any of the credit is retained by the transferor, the division will issue a replacement certificate in the transferor's name for the amount of credit retained, upon receipt and approval of form 0405-331.2. Transfers are not effective until approved by the department.
3. A seller of a Transferable Tax Credit Certificate must complete the Waiver of Confidentiality, form number 0405-331.3, authorizing the division to disclose to the named potential transferees the existence and amount of the transferable credit certificate(s) held by the transferor.
4. To request a replacement of an Alaska Oil and Gas Production Tax Credit Certificate under AS 43.55.023(e), in the amount of an unused credit carry forward, use form 0405-330.9, Schedule D.

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**Alaska Oil and Gas Production Tax Credit
Application for a Transferable Tax Credit Certificate
AS 43.55.023(d)**

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DEPT USE ONLY		
APP ID: _____		
A. Producer or Explorer Name	Federal EIN	Date of Application
B. Producer or Explorer Tax Credit under AS 43.55.023(a) and AS 43.55.023(b)		
Tax Year _____		
1. Enter total tax credit amount from Form 0405-330.2		\$
2. Enter total tax credit amount from Form 0405-330.3		\$
3. Enter total tax credit amount from Form 0405-330.8		\$
4. Total of Lines 1-3		\$
5. Enter total tax credit from Lines 1-3 that was applied to tax liability		\$
6. Remaining credit available for the year		\$
Tax Year _____		
1. Enter total tax credit amount from Form 0405-330.2		\$
2. Enter total tax credit amount from Form 0405-330.3		\$
3. Enter total tax credit amount from Form 0405-330.8		\$
4. Total of Lines 1-3		\$
5. Enter total tax credit from Lines 1-3 that was applied to tax liability		\$
6. Remaining credit available for the year		\$
Tax Year _____		
1. Enter total tax credit amount from Form 0405-330.2		\$
2. Enter total tax credit amount from Form 0405-330.3		\$
3. Enter total tax credit amount from Form 0405-330.8		\$
4. Total of Lines 1-3		\$
5. Enter total tax credit from Lines 1-3 that was applied to tax liability		\$
6. Remaining credit available for the year		\$
Remaining unused credit available for the year		\$
Total credit retained by producer or explorer for future tax liability		\$
Total credit for a Transferable Tax Credit Certificate		\$
<i>Note: To receive a Transferable Tax Credit Certificate a copy of all the forms included in this application must be attached.</i>		
<i>I certify, under oath, that the expenditures for which the credit is claimed have been incurred, that the credit has not been used, and that I am aware of no reason why I do not qualify for the credit.</i>		
Signature	Print Name and Title	Date
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				DEPT USE ONLY	
				APP ID:	
A. Producer or Explorer Name				Federal EIN	
B. Mailing Address		City	State	Zip Code + 4	
C. Physical Address of Business		City	State	Zip Code + 4	
D. Contact Person for Examination of Records			Title		
Contact Email Address			Phone Number	Fax Number	
E. Production Tax Credit Certificate Number to be Transferred (or attach form 0405-331.1 for a New Certificate)			F. Tax Credit Amount (credit amount on original certificate) \$ _____		
G. Name of Purchaser/Transferee				Federal EIN	
H. Mailing Address		City	State	Zip Code + 4	
I. Physical Address of Business		City	State	Zip Code + 4	
J. Contact Person for Examination of Records			Title		
Contact Email Address			Phone Number	Fax Number	
K. Date of Transfer		L. Nature of transfer (sale, exchange, other, etc.). Attach signed copy of transfer document or sale agreement.			
M. Amount received for sale or transfer of production tax credit certificate				\$ _____	
N. Amount of tax credit transferred				\$ _____	
O. Amount of tax credit retained by seller/transferor				\$ _____	
P. Amount of tax credit used by seller/transferor against production taxes (attach copies of Form 0405-330.9, Schedule D for AS 43.55.023 filed by seller/transferor)				\$ _____	
<i>I certify, under oath, that the expenditures for which the credit is claimed have been incurred, that the credit has not been used, and that I am aware of no reason why I do not qualify for the credit.</i>					
Signature		Print Name and Title		Date	
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Waiver of Confidentiality

Alaska Oil and Gas Production Tax Credit Certificate AS 43.55.023(d)

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		DEPT USE ONLY	
		APP ID:	
A. Producer or Explorer Name		Federal EIN	
B. Mailing Address	City	State	Zip Code + 4
C. Physical Address of Business	City	State	Zip Code + 4
D. Contact Person		Title	
Contact Email Address		Phone Number	Fax Number
<p>The above named producer or explorer hereby waives its confidentiality rights under AS 43.05.230(a) and authorizes the Department of Revenue to disclose to:</p> <p style="margin-top: 20px;">Name _____</p> <p style="margin-top: 20px;">Company _____</p> <p style="margin-top: 20px;">Phone Number _____</p> <p style="margin-top: 20px;">its officers and employees, limited to the following information:</p> <div style="margin-top: 20px;"> <p>AS 43.55.023 Alaska Oil and Gas Production Tax Credit Certificate Number _____</p> <p>Holder of certificate _____</p> <p>Tax credit amount \$ _____</p> <p>Date issued _____</p> <p>It is an electronic certificate in the Tax Division's database and as of the date of your response, remains in the name of _____</p> <p>AS 43.05.230(a) provides:</p> <p style="margin-left: 20px;">It is unlawful for a current or former officer, employee, or agent of the state to divulge the amount of income or the particulars set out or disclosed in a report or return made under this title, except (1) in connection with official investigations or proceedings of the department , whether judicial or administrative, involving taxes due under this title.</p> </div> <p style="margin-top: 20px;"><i>I certify, under oath, that the expenditures for which the credit is claimed have been incurred, that the credit has not been used, and that I am aware of no reason why I do not qualify for the credit.</i></p>			
Signature		Print Name and Title	
		Date	
DEPT USE ONLY			